--- 50 Cigarettes - perf 11 - as used by “Macdonald Tobacco” - 1-10-D - 1935-39 ---

The *perforated fifty* cigarettes stamp was in use at “Macdonald Tobacco” by September 1935. The hidden letters “P-N” are indeterminate, but the die must have been approved by mid-1935, since the initial copy in the cancellation collection dates from September 1935.

Retail *across Canada* in September 1937 as advertised in the “Toronto Star” for the *fifty* cigarette tin of “Philip Morris Navy Cut”, and for “Buckingham”, was 50¢. Also in the “Star” for September 1937 “Player’s Navy Cut” was listed at 50 for 55¢, and both “Craven A” and “du Maurier” were advertised at 50 for 60¢.

★**RC-403** - 50 cigarettes, perf 11, mimeographed **1-10-D 3-36** by “Macdonald Tobacco” in March 1936

--- the cancellations read horizontally upright - 9 copies to date ---

[★RC-403]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1935	---	---	---	---	---	---	---	---	9-35	---	11-35	12-35
1936	---	2-36	3-36	---	---	---	---	8-36	---	10-36	11-36	12-36
1937	---	---	---	---	5-37	---	---	---	---	---	---	---
1938	---	---	---	---	---	---	---	---	---	---	---	---
1939	---	---	---	---	---	---	---	---	---	---	---	---

The Budget of September 12th 1939 increased the *excise duty* on ‘small’ cigarettes from $4.00 to $5.00 per thousand (or 1¢ per 10 cigarettes) and the *across Canada* price per box of regular brand was simply raised to 55¢. *In Montreal*, with their 2% municipal sales tax, the regular *fifty* cigarette pack sold at 57¢ since any fraction of a *tax-cent* counted as a whole cent.

The Budget of June 1940 raised the *excise duty* on small cigarettes from $5.00 to $6.00 per thousand (another cent per ten cigarettes), and the price of regular brands for *across Canada* sales was increased to 60¢ per box of fifty.

As of July 1st 1940 *Quebec* (rescinding all previous provincial and municipal cigarette taxes) imposed a flat 10% tobacco tax. This raised the price of *fifty* regular cigarettes *in Quebec* to 66¢ (65¢?) per box.

On eBay in November 24th 2014 a copy of **RC-403** coded **5-10-D 10 36**. This seems to be an error for **1-10-D 10 36** since the code **5-10-D** is from “Tuckett Tobacco”, Montreal.???

--- 50 Cigarettes - Macdonald Tobacco's surcharges for the June 1942 Budget ---

When the Budget of June 24th 1942 under the "Special War Measures Act" imposed an added *excise tax* of 1¢ per five cigarettes (or fraction thereof) "Macdonald Tobacco", probably as the initial provisional *hand stamped* their *on-hand* copies of **RC-403** with a magenta 10 mm. Roman and 4 mm. Gothic three-line 10¢ / EXCISE / TAX as **RC-544** - (attributed by "R. De L French" to Macdonald Tobacco in the CRS bulletin).

★**RC-544** - 10¢ / EXCISE / TAX on 50 cigarettes, perf 11, "Macdonald Tobacco", hand-stamped in rose ink for the Budget of June 24th 1942

Still using *on-hand* sheets, they stamped the upper right corner in their rose ink with a 6 mm. Roman 10 which I have catalogued as **RC-545**. By now Macdonald Tobacco had ceased code dating production, and the stamp is simply roller cancelled 1-10-D in violet ink.

★**RC-545** - 10 on 50 cigarettes, perf 11, a Macdonald Tobacco provisional for the June 1942 Budget, roller cancelled 1-10-D in violet ink

---

Under the Budget of June 1942 the price of *fifty* regular cigarettes for *across Canada* sales was 60¢ plus the tax on the stamp, or 70¢ per box.

In Quebec, with their 10% provincial tobacco tax, under the 1942 Budget the price of *fifty* regular cigarettes was probably 66¢ plus the tax on the stamp, or 76¢ (75¢?) per box.

--- 50 Cigarettes - “Macdonald Tobacco” - another company surcharge for the June 1942 Budget ---

Obtaining fresh sheets of the perforated *fifty* cigarettes stamp from Ottawa at the increased *excise tax* rate, “Macdonald Tobacco” mimeographed these with a one-line 4 mm. Gothic surcharge **1-10-D - 10¢** assigned **RC-546** by the catalogue.

★**RC-546** - **1-10-D - 10¢** on 50 cigarettes, perf 11, a “Macdonald Tobacco” provisional for the June 1942 Budget

--- ★**RC-546** - the violet mimeographed surcharge - scanned at 400% scale ---

--- 50 Cigarettes - BABN's surcharge of RC-403 for the June 1942 Budget ---

"Macdonald Tobacco" used the BABN general distribution 6 and 3 mm. Gothic surcharge **10c. / EXCISE TAX** since when the Budget of 1943 doubled the *excise tax*, they re-surcharged their remaining sheets of **RC-651** with an 8 mm. Gothic **20¢** violet stamping as **RC-713**.

★**RC-651** - **10c. / EXCISE TAX** on 50 cigarettes, perf 11,
the BABN general distribution surcharge of **RC-403**for the June 1942 Budget

Under the Budget of June 1942 the price of *fifty* regular cigarettes for *across Canada* sales was 60¢ plus the tax on the stamp, or 70¢ per box. In Quebec, with their 10% provincial tobacco tax, under the 1942 Budget the price of *fifty* regular cigarettes for was probably 66¢ plus the tax on the stamp, or 76¢ (75¢?) per box.

★**RC-713** - **20¢** over **10c. / EXCISE TAX** on 50 cigarettes, perf 11, Macdonald's March 1943 re-surcharge of **RC-651**

Under the Budget of March 1943 the price of *fifty* regular cigarettes for *across Canada* sales was 60¢ plus the tax on the stamp, or 80¢ per box.

In Quebec, with their 10% provincial tobacco tax, under the 1942 Budget the price of *fifty* regular cigarettes for was probably 66¢ plus the tax on the stamp, or 86¢ (85¢?) per box.

As a wartime measure, Macdonald Tobacco ceased code dating their production in July 1942. Therefore their further usage can only be demonstrated *on-package*.

The box collection contains two green enamelled metal tins of fifty *Export* cigarettes. Neither has a cancellation applied to the stamp, although one shows the three wavy bright green lines applied by a roller. Perhaps they were only manufactured in the late fall months for the Christmas trade, and the year was designated by the colour of the wavy line cancel. This cancellation also occurs with two straight outer lines, and a wavy inner line. Note: Similar cancellations using three straight vertical lines (sometimes in multiple) come from “Rock City Tobacco”.

--- Macdonald’s war-time wavy green roller cancellation - scanned at 200% scale ---

---

File path is [c:\ MS - STAMPS \ RC_STAMPS \ 1935 - Series C \ 50 cigarettes \ 1-10D - pre 1951 codes],
In MS Word 2007 for Windows 7,
Formatted for a HP CP 1525 Laser Jet,
January 5th 2014, JBH